

SPEAKER LUEDTKE: Motion to advance LB 327 to E & R for engrossment. Any discussion? All those in favor signify by saying aye. Opposed nay. LB 327 is advanced to E & R for engrossment. Now, Mr. Clerk, read the motion.

CLERK: Mr. President, I have a motion on the desk. I move to return LB 327 to Select File for specific amendment, the specific amendment being to strike the enacting clause. That is offered by Senator Koch.

SPEAKER LUEDTKE: Koch in the.... Does anybody know where Senator Koch is? He has a motion before us. We should take it up. We might save time. If he prevails on his motion there is no need to take up the Murphy motion. So there is no sense in taking the time for that. Chair recognizes Senator Marsh.

SENATOR MARSH: Mr. Speaker, is it possible to send the Sergeant at Arms out to find the missing Senator who has a motion up before us?

SPEAKER LUEDTKE: Senator Marsh and members of the Legislature, the point was just made that this is a motion to strike the enacting clause, whether or not it should lay over for a day because it is in effect a motion to kill the bill. It was just placed on the desk and just read in. So there is a technical matter of whether we can even take it up. I think we will take up the Murphy motion at Senator Newell's suggestion rather than waste anymore time. Mr. Clerk, proceed with the Murphy motion then.

CLERK: Mr. President, I have a motion to return LB 327 to Select File for a specific amendment. That amendment can be found on page 546 of the Legislative Journal. That is offered by Senator J.R. Murphy.

SPEAKER LUEDTKE: Chair recognizes Senator Murphy.

SENATOR MURPHY: The intent of this motion, and as I look around I'm surrounded by nobody, the intent of the motion is quite simply to eliminate the word individual that we inserted in this law a few years back. To say that the sales and income tax, totally, both corporate and individual, shall be roughly the same as personal income tax is a distortion. I would like to say that the Constitution says you can't play with tax levies, that they must be uniform. If we honestly believe there should be some correlation between individual income tax then most certainly it should apply to individual sales tax. The only thing we accomplish by inserting this word is probably to discourage industry from coming into a state which obviously is setting up their tax structure in such manner that they can lean more heavily on corporate tax than on individual tax. I say in all fairness, and I think our tax level is at a point where fairness is incumbent on this body, that if we are going to say individual income tax then most certainly we should say individual sales tax. More properly, we could bring it back into balance by the very simple procedure of striking the word individual from this reference. It would preclude the necessity of balancing, of segregating our income tax when trying to determine what, in truth, the level of sales tax should be. I would move the adoption of this amendment to strike the word "individual".

SPEAKER LUEDTKE: Chair recognizes Senator Newell.